

## **Program B: Management and Finance**

Program Authorization: La. Constitution, Article IV, Sec. 12; R.S. 36:661-663; R.S. 18:18; R.S. 18:31; R.S. 18:422-426; R.S. 18:431-436; R.S. 531-536; R.S. 18:1301-1318; R.S. 13:1351-1376; R.S. 18:1391-139; R.S. 18:1398; R.S. 18:1399; Voting Rights Act of 1965, as amended; LAC 31:I.Chapter 1; LAC 31:III.Chapters 7 and 9.

### **PROGRAM DESCRIPTION**

The mission of the Management and Finance Program is to ensure the financial integrity of the Department of Elections and Registration and the election system.

The goals of the Management and Finance Program are:

1. Ensure that all departmental functions are carried out in the most efficient and cost-effective manner possible.
  2. Provide a method of payment of expenses associated with conducting elections in the most cost-effective manner and the collection of reimbursable expenses as required by law.
- The Management and Finance Program provides funding for the financial and administrative support functions to every program in the department and is responsible for the payment of expenses associated with holding elections in the State of Louisiana, including: commissioners; commissioners-in-charge; deputy custodians, janitors, drayage of voting machines; precinct rentals; clerks of court's expenses; registrars of voters' expenses; and parish boards of election supervisor's expenses. The Management and Finance Program is responsible for accounting, fleet and facility management, human resources management, property control, and purchasing.

### **OBJECTIVES AND PERFORMANCE INDICATORS**

Unless otherwise indicated, all objectives are to be accomplished during or by the end of FY 2001-2002. Performance indicators are made up of two parts: name and value. The indicator name describes what is being measured. The indicator value is the numeric value or level achieved within a given measurement period. For budgeting purposes, performance indicator values are shown for the prior fiscal year, the current fiscal year, and alternative funding scenarios (continuation budget level and Executive Budget recommendation level) for the ensuing fiscal year (the fiscal year of the budget document).

1.(KEY) To provide financial and administrative support to every program in the department and ensure that there are no repeat financial audit findings.

Strategic Link: This operational objective correlates to Objective 1 for the program in the department's strategic plan (revised January 2001): *To provide financial and administrative support for every program in the Department and assure that there are no repeat financial audit findings.*

Louisiana: Vision 2020 Link: This operational objective is related to Goal 1, Objective 1.8: *To improve the efficiency and accountability of governmental agencies.*

Children's Cabinet Link: Not applicable

Other Link(s): Not applicable

Explanatory Note: The program structure of the Department of Elections and Registration was reorganized in FY 2000-2001. As part of this reorganization, the Office of Management and Finance Program was created. Performance elements of the "old" Administrative Program and Elections Program were moved into the Executive Program.

Explanatory Note: This program is responsible for evaluating the department's budgetary needs and requesting and modifying the budget as needed, providing financial support to all programs, maintaining effective property control, and providing a safe and healthful environment for employees.

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 1999-2000	ACTUAL YEAREND PERFORMANCE FY 1999-2000	ACT 11 PERFORMANCE STANDARD FY 2000-2001	EXISTING PERFORMANCE STANDARD FY 2000-2001	AT CONTINUATION BUDGET LEVEL FY 2001-2002	AT RECOMMENDED BUDGET LEVEL FY 2001-2002
K	Number of repeat financial audit findings <sup>1</sup>	0	0	0	0	0	0

<sup>1</sup> The name of this indicator has been modified for clarity from "Number of repeat audit findings" to "Number of repeat financial audit findings."

2.(KEY) To provide for the timely payment of all election expenses, maintaining an average turnaround time of 7.7 days for the payment of commissioners, and provide for the recovery of election expenses from local governing authorities.

Strategic Link: This operational objective correlates to Objective 2 for the Management and Finance Program in the department's strategic plan (revised January 2001): *To provide for the timely payment of all election expenses, maintaining an average turnaround time of 7.7 days for the payment of commissioners, and provide for the recovery of election expenses from local governing authorities.*

Louisiana: Vision 2020 Link: This operational objective is related to Goal 1, Objective 1.8: *To improve the efficiency and accountability of governmental agencies.*

Children's Cabinet Link: Not applicable

Other Link(s): Not applicable

Explanatory Note: The program structure of the Department of Elections and Registration was reorganized in FY 2000-2001. As part of this reorganization, the Office of Management and Finance Program was created. This objective was moved from the Elections Program into the Office of Management and Finance Program.

Explanatory Note: Governing authorities are billed for costs associated with the election of a candidate or a vote on a proposition. After all expenses are paid by the Department of Elections and Registration, governing authorities are billed for their pro rata share of the cost on a precinct level.

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 1999-2000	ACTUAL YEAREND PERFORMANCE FY 1999-2000	ACT 11 PERFORMANCE STANDARD FY 2000-2001	EXISTING PERFORMANCE STANDARD FY 2000-2001	AT CONTINUATION BUDGET LEVEL FY 2001-2002	AT RECOMMENDED BUDGET LEVEL FY 2001-2002
K	Average turnaround time to process each parish's commissioners payroll (in days) <sup>1</sup>	Not applicable <sup>1</sup>	Not available <sup>2</sup>	7.7	7.7	7.7	7.7
K	Percentage of election cost reimbursement invoiced	Not applicable <sup>3</sup>	100%	100%	100%	100%	100%

<sup>1</sup> This performance indicator measures the average length of time for payment of any parish commissioners payroll--that is, the average length of time between the date a particular payroll is received in the department's accounting office until the date that checks are issued. In the past, for an indicator named "average turnaround time for payment of commissioners (in days)," the turnaround time was determined as the average length of time to pay all parish's commissioners payrolls --that is, the length of time between the date of receipt for the first parish to the date of payment for the last parish. The old performance indicator could be influenced by any delay in submission of parish commissioner payrolls, a factor beyond the direct control of the department. The new indicator (which was introduced for FY 2000-2001) focuses on how efficiently the department processes commissioners payrolls once the payrolls are received by the department. As a result of this change in indicator name and calculation method, this indicator was considered a new performance indicator for FY 2000-2001; it did not appear under Act 10 of 1999 and has no performance standard for FY 1999-2000.

<sup>2</sup> Although the department indicates that no actual data are available for FY 1999-2000, the department did report an FY 1998-1999 actual of 7.7 days and estimated that FY 1999-2000 performance would be 8.0 days.

<sup>3</sup> This was a new performance indicator for FY 2000-2001. It did not appear under Act 10 of 1999 and has no FY 1999-2000 performance standard. It focuses on department efficiency in billing governing authorities for costs associated with the election of a candidate or a vote on a proposition. In prior years, a performance indicator entitled "Amount of election cost reimbursement invoiced" was used. However, this indicator was difficult to project accurately because the number and cost of many local elections is nearly impossible to anticipate. This new indicator targets the invoicing of all elections costs, regardless of the number or costs of elections. General Performance Information regarding election cost reimbursement appears in the following table.

GENERAL PERFORMANCE INFORMATION: ELECTIONS EXPENSES AND REIMBURSEMENTS					
PERFORMANCE INDICATOR	PRIOR YEAR ACTUAL FY 1995-96	PRIOR YEAR ACTUAL FY 1996-97	PRIOR YEAR ACTUAL FY 1997-98	PRIOR YEAR ACTUAL FY 1998-99	PRIOR YEAR ACTUAL FY 1999-00
Average cost of commissioners, janitors, and deputy custodians paid per precinct <sup>1</sup>	\$478.38	\$508.92	\$440.49	\$414.97	\$415.53
Amount of election cost reimbursement invoiced <sup>2</sup>	\$2,789,789	\$3,067,723	\$4,500,739	\$2,665,127	\$1,990,500
Amount of election cost reimbursement received	\$2,180,024	\$2,539,414	\$4,183,628	\$2,163,637	\$1,527,814 <sup>3</sup>
Percentage of revenue collected prior to the close of the fiscal year <sup>4</sup>	78.1%	82.8%	93.0%	81.2%	76.8% <sup>3</sup>

<sup>1</sup> This indicator is computed by dividing the actual expenses for commissioners, janitors, and deputy custodians by the number of precincts holding elections. For the number of elections held and number of precincts holding elections during the fiscal years shown in this table, see "General Performance Information: Elections Held in Louisiana" in Program A: Executive. This indicator is reported as general performance information because this cost is beyond the direct control of the department and fluctuates, depending on the number of parishes holding elections, the number of voters per precinct, and the type of election.

<sup>2</sup> This indicator is beyond the direct control of the department since local elections are called by local governing authorities.

<sup>3</sup> In FY 1999-2000, the department experienced a delay in processing invoices due to a Y2K problem. As a result, invoices were mailed out late in the fiscal year. All revenues were not collected prior to the close of the fiscal year.

<sup>4</sup> This indicator is computed by dividing the election cost revenues received by the total amount invoiced governing authorities. All revenues received after the close of the fiscal year are deposited into the current year as income not available. For the most part, the indicator is beyond the direct control of the department since local governing authorities may call local elections and/or reimburse the state on a timeframe that does not allow all invoiced costs to be reimbursed within the state's fiscal year.

## RESOURCE ALLOCATION FOR THE PROGRAM

	ACTUAL 1999 - 2000	ACT 11 2000 - 2001	EXISTING 2000 - 2001	CONTINUATION 2001 - 2002	RECOMMENDED 2001 - 2002	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$0	\$0	\$826,300	\$890,458	\$990,462	\$164,162
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	<b>\$0</b>	<b>\$0</b>	<b>\$826,300</b>	<b>\$890,458</b>	<b>\$990,462</b>	<b>\$164,162</b>
EXPENDITURES & REQUEST:						
Salaries	\$0	\$0	\$580,300	\$594,342	\$639,176	\$58,876
Other Compensation	0	0	0	0	0	0
Related Benefits	0	0	103,600	106,191	120,138	16,538
Total Operating Expenses	0	0	95,900	125,425	94,169	(1,731)
Professional Services	0	0	0	0	0	0
Total Other Charges	0	0	46,500	46,500	118,979	72,479
Total Acq. & Major Repairs	0	0	0	18,000	18,000	18,000
TOTAL EXPENDITURES AND REQUEST	<b>\$0</b>	<b>\$0</b>	<b>\$826,300</b>	<b>\$890,458</b>	<b>\$990,462</b>	<b>\$164,162</b>
AUTHORIZED FULL-TIME						
EQUIVALENTS: Classified	0	0	18	18	17	(1)
Unclassified	0	0	0	0	0	0
TOTAL	<b>0</b>	<b>0</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>(1)</b>

## SOURCE OF FUNDING

This program is funded with State General Fund.

## ANALYSIS OF RECOMMENDATION

GENERAL FUND	TOTAL	T.O.	DESCRIPTION
\$0	\$0	0	ACT 11 FISCAL YEAR 2000-2001
			<b>BA-7 TRANSACTIONS:</b>
\$826,300	\$826,300	0	Departmental Reorganization approved by BA-7
<b>\$826,300</b>	<b>\$826,300</b>	<b>0</b>	<b>EXISTING OPERATING BUDGET – December 15, 2000</b>
\$7,352	\$7,352	0	Annualization of FY 2000-2001 Classified State Employees Merit Increase
\$9,281	\$9,281	0	Classified State Employees Merit Increases for FY 2001-2002
(\$7,004)	(\$7,004)	0	Risk Management Adjustment
\$18,000	\$18,000	0	Acquisitions & Major Repairs
(\$13,629)	(\$13,629)	0	Attrition Adjustment
(\$34,061)	(\$34,061)	(1)	Personnel Reductions
(\$5,112)	(\$5,112)	0	Civil Service Fees
\$3,381	\$3,381	0	Additional funding for office space
\$185,954	\$185,954	0	Department reorganization
<b>\$990,462</b>	<b>\$990,462</b>	<b>(1)</b>	<b>TOTAL RECOMMENDED</b>

The total means of financing for this program is recommended at 119.8% of the existing operating budget. It represents 95.1% of the total request (\$1,041,339) for this program. This program is basically funded at the same level as in Fiscal Year 2000-2001 except for the reduction of 5 positions.

## PROFESSIONAL SERVICES

This program does not have funding for Professional Services for Fiscal Year 2001-2002

## OTHER CHARGES

### Interagency Transfers:

\$118,979    Statewide fees, Civil Service, UPS, etc.

**\$118,979    SUB-TOTAL INTERAGENCY TRANSFERS**

## ACQUISTIONS AND MAJOR REPAIRS

\$18,000    Replacement of a vehicle

**\$18,000    TOTAL ACQUISITIONS AND MAJOR REPAIRS**